

**ADOPTED**

Representative Gravley of the 67<sup>th</sup> offers the following amendment:

1 *Amend to HB 275 (LC 39 3265S) by replacing lines 4 through 11 with the following:*  
2 kidney, intestine, lung, or bone marrow; to amend Code Section 48-7-27 of the Official Code  
3 of Georgia Annotated, relating to computation of state taxable net income, so as to revise an  
4 income tax deduction based on a taxpayer's living donation of all or part of his or her liver,  
5 pancreas, kidney, intestine, lung, or bone marrow; to provide for related matters; to provide  
6 for an effective date and applicability; to repeal conflicting laws; and for other purposes.

7 *By replacing lines 26 through 96 with the following:*  
8 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of  
9 state taxable net income, is amended by revising subparagraph (a)(13)(A) as follows:

10 "(13)(A) An amount equal to the actual amount expended for organ donation expenses  
11 not to exceed the amount of ~~\$10,000.00~~ \$25,000.00 incurred in accordance with the  
12 'National Organ Procurement Act.'"

13 **SECTION 4.**

14 This Act shall become effective on July 1, 2022, and shall be applicable to taxable years  
15 beginning on or after such date.

16 **SECTION 5.**